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Government of Kerala
1984

Reg. No. KL/TV(N)/12



KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXIX] Trivandrum, Wednesday, 22nd August 1984 / 31st Sravana 1906 [No. 741

GOVERNMENT OF KERALA

Election Department

NOTIFICATION

No. 4910/EL1/84/Elec. *Dated, Trivandrum, 22nd August,* 1984.

Election Commission's Notification No. 480/84 dated 17-8-1984 with the Malayalam version thereof, relating to the Vice-Presidential Election 1984 is republished.

By order,

R. Ramachandran Nair,

Chief Electoral Officer.

ELECTION COMMISSION OF INDIA

New Delhi-1.
Dated, 17*th August,* 1984/
Sravana 26, 1906 (S)

NOTIFICATION

No. 480/84.—In pursuance of rule 27 of the Presidential and Vice-Presidential Elections Rules, 1974, the Election Commission hereby appoints 22 August, 1984 (Wednesday) as the day on which and 5.00 p. m. of that day as the time at which the counting of votes for the Vice-Presidential Election 1984 shall take place in the office of the Returning Officer (Room No. 62, First Floor of the Parliament House) New Delhi.

By order,

(Sd.)

K. Ganesan,

Secretary to the Election Commission of India.

ഇൻഡ്യാ തിരഞ്ഞെടുപ്പു കമ്മീഷൻ

ന്യൂ ഡെൽഹി-1, 1984 ആഗസ്റ്റ് 17/
1906 ശ്രാവണം 26 (ശകവർഷം).

വിജ്ഞാപനം

നമ്പർ 480/84.— പ്രസിഡൻറിനേയും വൈസ് പ്രസിഡൻറിനേയും തിരഞ്ഞെടുക്കുന്നതു സംബന്ധിച്ച 1974-ലെ ചട്ടങ്ങളിലെ 27-ാം ചട്ടമനുസരിച്ച്, തിരഞ്ഞെടുപ്പു കമ്മീഷൻ 1984 ആഗസ്റ്റ് 22-ാം തീയതി (ബുധനാഴ്ച) 1984-ലെ വൈസ് പ്രസിഡൻറ് തിരഞ്ഞെടുപ്പിലെ വോട്ടുകൾ ന്യൂ ഡെൽഹിയിലെ റിട്ടേണിംഗ് ഓഫീസറുടെ ആഫീസിൽ (പാർലമെൻറ് മന്ദിരത്തിലെ ഒന്നാം നിലയിലെ 62-ാം നമ്പർ മുറി) വച്ച് എണ്ണുന്നതിനുള്ള തീയതിയായും പ്രസ്തുത ദിവസം വൈകുന്നേരം 5 മണി വോട്ടെണ്ണുന്നതിനുള്ള സമയമായും ഇതിനാൽ നിശ്ചയിക്കുന്നു.

ഉത്തരവുപ്രകാരം

(ഒപ്പ്)

കെ. ഗണേശൻ,

ഇൻഡ്യാ തിരഞ്ഞെടുപ്പു കമ്മീഷൻ സെക്രട്ടറി

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1984.

Government of Kerala
1984

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KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXIX] Trivandrum, Wednesday, 22nd August 1984 / 31st Sravana 1906 [No. 742

GOVERNMENT OF KERALA

Law (Legislation—C) Department

NOTIFICATION

No. 13919/Leg. C3/84/Law. *Dated, Trivandrum, 22nd August,* 1984/ *31st Sravana,* 1906.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the President on the 30th day of July, 1984.

By order of the Governor,

P. P. Mathai,

Special Secretary (Law).

33/3572/MC

ACT 19 OF 1984

THE KERALA CASHEW WORKERS RELIEF AND WELFARE FUND ACT, 1979

An Act to provide for the constitution of a fund to grant relief to, and to promote the welfare of, employees in cashew factories in the State of Kerala.

Preamble.—WHEREAS it is expedient to provide for the constitution of a fund to grant relief to, and to promote the welfare of, employees in cashew factories in the State of Kerala;

BE it enacted in the Thirtieth Year of the Republic of India as follows:—

1. *Short title, extent, commencement and application.*—(1) This Act may be called the Kerala Cashew Workers Relief and Welfare Fund Act, 1979.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

(4) It shall apply to all cashew factories registered and licensed in the State of Kerala under the Factories Act, 1948 (Central Act 63 of 1948).

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) "Board" means the Kerala Cashew Workers Relief and Welfare Fund Board constituted under section 7;

(b) "contribution" means the contribution payable by an employer or employee under the scheme;

(c) "cashew factory" means a factory wherein processing of cashewnuts is being carried on and which is registered and licensed under the Factories Act, 1948 (Central Act 63 of 1948);

(d) "employer" means any person who employs, whether directly or through another person or whether on behalf of himself or any other person, one or more employee or employees and includes any person who has a licence for the construction of extension of a cashew factory under the Factories Act, 1948 (Central Act 63 of 1948) and the rules made thereunder;

(e) "employee" means any person who is employed in any cashew actory for wages for processing cashewnuts and who gets his wages directly or indirectly from the employer and includes—

(i) any person employed by or through a contractor or through an agent in or in connection with the processing of cashewnuts; and

(ii) clerical and other staff employed in connection with the processing of cashewnuts;

(f) "Fund" means the Kerala Gashew Workers Relief and Welfare Fund established under the scheme;

(g) "member" means any employee who contributes to the Fund;

(h) "processing", with reference to cashewnuts, means loading, unloading, transporting, stacking, unstacking, soaking, roasting, shelling, frying, peeling, grading, filling, packing or otherwise treating or adapting cashewnuts, with a view to their use, delivery, sale or other disposal, and includes work connected with the maintenance of processed cashewnuts;

(i) "scheme" means the scheme framed under this Act;

(j) "State" means the State of Kerala;

(k) "wages" means all remuneration paid or payable to an employee for work done or services rendered by him and includes leave and holiday wages paid or payable to him under any law or agreement for the time being in force, but does not include overtime allowance, bonus and commission.

3. *Kerala Cashew Workers Relief and Welfare Fund.*—(1) The Government may, by notification in the Gazette, frame a scheme to be called the Kerala Gashew Workers Relief and Welfare Fund Scheme for the establishment of a Fund under this Act and there shall be established, as soon as may be after the framing of the scheme, a Fund to be called the Kerala Gashew Workers Relief and Welfare Fund, in accordance with the provisions of this Act and the scheme.

(2) There shall be credited to the Fund—

(a) the contributions to be paid by employers and employees under section 5;

(b) any voluntary donations;

(c) grants or advances made by the Central Government or the Government of Kerala or any local authority; and

(d) any other amount which, under the provisions of the scheme, shall be credited to the Fund.

(3) The Fund shall vest in, and be administered by, the Board.

(4) Subject to the provisions of this Act, the scheme may provide for all or any of the matters specified in the Schedule.

(5) The scheme shall be laid, as soon as may be, after it is framed, before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions and if before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification in the scheme, the scheme shall thereafter have effect only in such modified form; so however that any such modification shall be without prejudice to the validity of anything previously done under the scheme.

4. *Purposes for which Fund may be expended.*—Subject to the provisions of this Act and the scheme, the Fund shall be expended for the following purposes, namely:—

(a) payment of relief wages to employees in cashew factories when there is no work in those factories; and

(b) payment of such other amount as may be specified in the scheme.

5. *Contribution and matters which may be provided for in the scheme.*—(1) The contribution which shall be paid by an employer to the Fund shall be at the rate of twenty rupees for every twenty-five kilograms of cashewnut kernels processed within the State.

(2) The contribution which shall be paid by an employee shall be at the rate of one rupee for every day of work done by him in the cashew factory.

(3) The employees' contribution shall be deducted by the employer from the wages payable and remitted to the Fund along with the employer's share before the date specified in section 9.

(4) Where the amount of contribution payable under this Act involves a fraction of a rupee, the scheme may provide for rounding off of the fraction to the nearest rupee, half-a-rupee or quarter of a rupee.

6. *Modification of scheme.*—(1) The Government may, by notification in the Gazette, add to, amend or vary the scheme either prospectively or retrospectively.

(2) Every notification under sub-section (1) shall be laid, as soon as may be, after it is issued, before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions and if before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification in the notification or decides that the notification should not be issued, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification.

7. *Constitution of Board.*—(1) The Government may, by notification in the Gazette, constitute, with effect from such date as may be specified therein, a Board to be called the Kerala Cashew Workers Relief and Welfare Fund Board for the administration of the Fund and to supervise or carry out the activities financed from the Fund.

(2) The Board shall be a body corporate by the name aforesaid having perpetual succession and a common seal and shall by the said name sue and be sued.

(3) The Board shall consist of such number of Directors as may be appointed by the Government and they shall be chosen in such manner as may be provided for in the scheme:

Provided that the Board shall include an equal number of Directors representing the Government, the employers and the employees.

(4) One of the Directors of the Board shall be appointed by the Government as its Chairman.

(5) The Chairman shall exercise such powers and perform such functions as may be specified in the scheme.

(6) The Board shall elect from among its members a Vice-Chairman who shall exercise such powers and perform such functions of the Chairman as may be specified in the scheme.

(7) The Government shall publish in the Gazette the names of the Chairman, the Vice-Chairman and the other Directors of the Board.

(8) The Board shall administer the Fund vested in it in such manner as may be specified in the scheme.

8. *Appointment of officers.*—(1) The Government may appoint a Chief Executive Officer and as many Inspectors as they consider necessary to assist the Chief Executive Officer in the exercise of his powers and the discharge of his duties.

(2) The Board may, with the previous approval of the Government, appoint such officers and other employees as it may consider necessary for assisting it in the administration of the Fund.

(3) The method of recruitment, salary and allowances, discipline and other conditions of service of the Chief Executive Officer and the Inspectors shall be such as may be specified by the Government, and the method of recruitment, salary and allowances, discipline and other conditions of service of the officers and other employees appointed by the Board shall be such as may be specified by the Board with the previous approval of the Government.

(4) In making appointments to the posts of officers and other employees to be appointed by the Board, the provisions of clauses (a), (b) and (c) of rule 14 and the provisions of rules 15, 16 and 17 of the Kerala State and Subordinate Services Rules, 1958, as amended from time to time, shall, *mutatis mutandis*, be osberved.

9. *Duty of employer to file return.*—Every employer shall, before the 10th of every month, file a return showing the details of contributions paid into the fund, in such manner as may be specified in the scheme.

10. *Determination of amounts due from employers.*—(1) The Chief Executive Officer or any Inspector authorised by him in this behalf may, by order, determine the amounts due from any employer under the provisions of this Act or of the scheme and for this purpose may conduct such enquiry as he may deem necessary.

(2) The officer conducting the enquiry under sub-section (1) shall, for the purposes of such enquiry, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (Central Act 5 of 1908), when trying a suit, in respect of the following matters, namely:—

(a) enforcing the attendance of any person and examining him on oath;

(b) requiring the discovery and production of documents;

(c) receiving evidence on affidavit;

(d) issuing commissions for the examination of witnesses.

(3) Any enquiry under this section shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purposes of section 196, of the Indian Penal Code, 1860 (Central Act 45 of 1860).

(4) No order determining the amount due from any employer shall be made under sub-section (1) unless the employer has been given a reasonable opportunity of being heard.

(5) Any person aggrieved by an order under sub-section (1) may prefer an appeal to the Government or such other authority as may be specified by the Government in this behalf, within sixty days from the date of the receipt of the order, and the decision of the Government or such other authority on such appeal shall be final.

11. *Provisional assessment where return is not filed.*—If any employer fails to submit the return as required by section 9, the Chief Executive Officer or the Inspector authorised by him in this behalf may provisionally determine the amount due from that employer to the Fund:

Provided that no provisional assessment shall be made final till the party is given an opportunity of being heard.

12. *Mode of recovery of money due from employers.*—Any amount due from an employer in pursuance of the provisions of this Act or the scheme may, if the amount is in arrears, be recovered in the same manner as an arrear of land revenue.

13. *Penalties.*—(1) Whoever, for the purpose of avoiding any payment to be made by himself under this Act or under the scheme or of enabling any other person to avoid such payment, knowingly makes or causes to be made any false statement or false representation, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

(2) Whoever contravenes or makes default in complying with any of the provisions of this Act or of the scheme shall, if no other penalty is elsewhere provided by or under this Act for such contravention or non-compliance, be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

14. *Enhanced punishment for default in payment of employee's contributions already deducted.*—(1) Whoever makes default in the payment of the employees' share of the contribution to the Fund after having deducted it from the wages of the employees in accordance with the provisions of this Act or the scheme, shall be punishable with imprisonment for a term which may extend to one year, but which shall not be less than three months, and with fine which may extend to four thousand rupees.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), an offence under sub-section (1) shall be cognizable.

15. *Enhanced punishment for second or subsequent offence.*—Whoever, having been convicted by a court of an offence punishable under this Act, commits the same offence again, shall be punishable for every such subsequent offence with impriosnment for a term which may extend to one year, but which shall not be less than three months, and with fine which may extend to four thousand rupees.

16. *Offences by companies.*—Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any Director, Manager, Secretary or other officer of the company, such Director, Manager, Secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to a firm, means a partner in the firm.

17. *Cognisance of offences.*—No court shall take cognisance of any offence punishable under this Act except on a report in writing of the facts constituting such offence made with the previous sanction of the Government or such other authority as may be specified in this behalf by the Government, by the Chief Executive Officer or any Inspector appointed under this Act.

18. *Power to order inquiry.*—(1) The Government may, at any time, appoint any person to inquire into the working of the Board and to submit a report to the Government.

(2) The Board shall give the person so appointed all facilities for the proper conduct of the inquiry and furnish to him such documents, accounts or information in the possession of the Board as he may require.

19. *Power to supersede the Board.*—(1) If, on consideration of the report under section 18 or otherwise, the Government are of opinion that the Board has persistently made default in the performance of the duties imposed on it by or under the provisions of this Act or the scheme or has exceeded or abused its powers, the Government may, by notification in the Gazette, supersede the Board for such period not exceeding six months as may be specified in the notification:

Provided that, before issuing a notification under this sub-section, the Government shall give a reasonable opportunity to the Board to show cause why it should not be superseded and shall consider the explanations and objections, if any, of the Board.

(2) Upon the publication of a notification under sub-section (1),—

(a) all the Directors of the Board shall, as from the date of such publication, vacate their offices as such Directors;

(b) all the powers and duties which may be exercised or performed by the Board shall, during the period of supersession, be exercised or performed by such officer or officers as may be specified in the notification;

(c) all funds and other properties vested in the Board shall, during the period of supersession, vest in the Government.

(3) On the expiration of the period of supersession specified in the notification issued under sub-section (1), the Government shall reconstitute the Board in the manner provided in section 7.

20. *Power to recover damages.*—Where an employer makes default in the payment of any contribution due to the Fund under this Act, the Government may recover from the employer damages not exceeding twenty-five per cent of the amount of arrears as they may think fit to impose.

21. *Bar of benefits under Industrial Disputes Act,* 1947.—Any employee who is paid relief wages under this Act shall not be entitled to claim the compensation, if any, payable under Chapter VA of the Industrial Disputes Act, 1947 (Central Act 14 of 1947), for the days on which such relief wages have been paid.

22. *Bar of Jurisdiction of civil courts.*—No civil court shall have jurisdiction to settle, decide or deal with any question or to determine any matter which is by or under this Act required to be settled, decided or dealt with or to be determined by the Government or the Board or the Chief Executive Officer or any Inspector.

23. *Directors of the Board etc., to be public servants.*—Every Director of the Board and every officer or other employee appointed under this Act shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860).

24. *Protection of actions taken in good faith.*—No suit, prosecution or other legal proceedings shall lie against the Government or the Board or any officer or other person in respect of anything which is in good faith done or intended to be done under this Act or the scheme.

25. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act or of the scheme, the Government may, by order, do anything not inconsistent with such provisions which appears to them to be necessary or expedient for the purpose of removing the difficulty.

SCHEDULE

[*See* sub-section (4) of section 3]

Matters for which provisions may be made in the Scheme

1. The time and manner in which contributions shall be made to the Fund by the employers.

2. The payment by the employers of sums of money as may be necessary to meet the cost of administering the Fund and the rate at which and the manner in which the payment shall be made.

3. The constitution of any committee for assisting the Board.

4. The manner in which accounts shall be kept, the investment of money belonging to the Fund in accordance with any direction issued or condition specified by the Government, the preparation of the budget, the audit of accounts and the submission of reports to the Government.

5. The conditions under which the Fund may be expended for payment of relief wages to the workers during the period of closure of cashew factories.

6. The registers and records to be maintained with respect to employees and the returns to be furnished by employers.

7. The form or design of any identity card, token or disc for the purpose of identifying any employee; and for issue, custody and replacement thereof.

8. The fee to be levied for any of the purposes specified in this Schedule.

9. The further powers, if any, which may be exercised by the Chief Executive Officer and the Inspectors.

10. Any other matter which is to be provided for in the scheme or which may be necessary or proper for the purpose of implementing the scheme.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1984.

(14) after Serial Number 58, and the entries relating thereto, the following Serial Numbers and entries shall be inserted, namely:—

"58A.	Hydrogen Chloride	At the point of first sale in the State by a dealer who is liable to tax under section 5	7
58B.	Methane	do.	7";

(15) for Serial Number 61 and the entries relating thereto, the following Serial Numbers and entries shall be substituted, namely:—

"61.	Caster oil	At the point of first sale in the State by a dealer who is liable to tax under section 5	5
61A.	Maroti oil	do.	5
61B.	Pine oil	do.	5
61C.	Eucalyptus oil	do.	5
61D.	All other edible oils including refined or hydrogenated oil and margarine except coconut oil	do.	6";

(16) after Serial Number 70 and the entries relating thereto, the following Serial Numbers and entries shall be inserted, namely:—

"70A.	Chalk powder	At the point of first sale in the State by a dealer who is liable to tax under section 5	6
70B.	Sagol lime product	do.	8
70C.	Sulphur	do.	8";

(17) in the entry in column (2) against Serial Number 72, the words "white oil" shall be omitted;

(18) after Serial Number 80 and the entries relating thereto, the following Serial Numbers and entries shall be inserted, namely:—

"80A.	Shaving sticks, shaving creams,	At the point of first sale in the State by a dealer who is liable to tax under section 5	10
80B.	Raw Bathis	do.	10";

(19) after Serial Number 84 and the entries relating thereto, the following Serial Numbers and entries shall be inserted, namely:—

"84A.	Organic manure	At the point of first sale in the State by a dealer who is liable to tax under section 5	4";

(20) after Serial Number 96 and the entries relating thereto, the following Serial Numbers and entries shall be inserted, namely:—

"96A.	Cork and cork sheet	At the point of first sale in the State by a dealer who is liable to tax under section 5	8
96B.	Linoleum	do.	15
96C.	Packing cases	do.	8
96D.	Wooden boxes	do.	8
96E.	Shooks	do.	8
96F.	Wood shavings	do.	6
96G.	Particle boards	do.	10";

(21) after Serial Number 97 and the entries relating thereto, the following Serial Numbers and entries shall be inserted, namely:—

"97A.	Map	At the point of first sale in the State by a dealer who is liable to tax under section 5	8
97B.	Printed materials other than journals and books meant for reading	do.	8
97C.	Old newspaper	do.	6
97D.	Paper cuttings	do.	6
97E.	Toilet paper	do.	10
97F.	Playing cards	do.	10";

(22) after Serial Number 100 and the entries relating thereto, the following Serial Numbers and entries shall be inserted, namely:—

"100A.	Gunny bags	At the point of first sale in the State by a dealer who is liable to tax under section 5	8
100B.	Pilecarpet	do.	15
100C.	P.V.C. Cloth, water-proof cloth, tarpaulin and rexine	do.	8";

(23) after Serial Number 101 and the entries relating thereto, the following Serial Numbers and entries shall be inserted, namely:—

"101A.	Beds, mattresses and pillows made of cotton	At the point of first sale in the State by a dealer who is liable to tax under section 5	6
101B.	Cotton waste	do.	6
101C.	Cotton yarn waste	do.	6";

(24) for the entry in column (2) against Serial Number 105, the following shall be substituted, namely:—

"Glazed tiles, mosaic tiles, mosaic chips, marble tiles, marble slabs and chips";

(25) after Serial Number 105 and the entries relating thereto, the following Serial Numbers and entries shall be inserted, namely:—

"105A.	Cuddappah stone and slabs	At the point of first sale in the State by a dealer who is liable to tax under section 5	15
105B.	Mica	do.	15";

(26) after Serial Number 111 and the entries relating thereto, the following Serial Numbers and entries shall be inserted, namely:—

"111A.	Glass sheets, wired glass and rolled glass	At the point of first sale in the State by a dealer who is liable to tax under section 5	10
111B.	Glass rods	do.	10
111C.	Glass capillaries	do.	10";

(27) after Serial Number 114 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

"114A.	Gas meter	At the point of first sale in the State by a dealer who is liable to tax under section 5	8";

(28) after Serial Number 116 and the entries relating thereto, the following Serial Numbers and entries shall be inserted, namely:—

"116A.	Copper	At the point of first sale in the State by a dealer who is liable to tax under section 5	8
116B.	Zinc	do.	8
116C.	Manganese	do.	8
116D.	Brass	do.	8
116E.	Bronze	do.	8
116F.	Magnesium	do.	8
116G.	Ferrosilicon	do.	8";

(29) after Serial Number 121 and the entries relating thereto, the following Serial Numbers and entries shall be inserted, namely:—

"121A.	Metal scraps other than those specified in the Second Schedule	At the point of first sale in the State by a dealer who is liable to tax under section 5	6
121B.	Concrete poles .	do.	8";

(30) after Serial Number 137 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

"137A.	Used-up storage batteries sold as scrap	At the point of first sale in the State by a dealer who is liable to tax under section 5	10";

(31) in the entries in column (2) against Serial Number 145, after the word "furniture", the words "or parts thereof" shall be inserted;

(32) after Serial Number 153 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

"153A.	Articles made of ivory, horn, rosewood, sandalwood, coconut shell and straw	At the point of first sale in the State by a dealer who is liable to tax under section 5	10";

(33) after Serial Number 159 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

"159A.	Instrument boxes	At the point of first sale in the State by a dealer who is liable to tax under section 5	5";

(34) after Serial Number 160 and the entries relating thereto, the following Serial Numbers and entries shall be inserted, namely:—

"160A.	Carbon paper, type carbon, stencil paper	At the point of first sale in the State by a dealer who is liable to tax under section 5	8
160B.	Typewriter ribbon	do.	8";

(35) for the entry in column (2) against Serial Number 165, the following shall be substituted, namely:—

"Umbrella and parts thereof";

(36) after Serial Number 170 and the entries relating thereto, the following Serial Numbers and entries shall be added, namely:—

"171.	Shellac	At the point of first sale in the State by a dealer who is liable to tax under section 5	8
172.	Rosin	do.	8
173.	Fibre glass	do.	10
174.	Fevicol	do.	8
175.	Gum and glue	do.	8
176.	Resin	do.	8
177.	Goat hair, raw wool, wool tops, woollen knitting yarn and wigs	do.	6
178.	Fur and articles made of fur	do.	6".